

Instructions for Preparing

UNCLAIMED PROPERTY REPORT FORMS

NATURE OF UNCLAIMED PROPERTY

Unclaimed Property is personal property which the owner has not taken some action as defined in § 36-8-2(c) and § 36-8-2(d) to indicate his interest in the property during some specified time prescribed by law, (abandonment period) § 36-8-2. The West Virginia Uniform Unclaimed Property Act was adopted to preserve and protect the property rights of the owner and attempt to reunite property with the rightful owner.

WHO MUST REPORT

All business associations, banking and financial organizations, utilities and other legal entities are responsible for filing reports on behalf of their branches, divisions or other affiliated entities.

All Business Associations mean a corporation, joint stock company, investment company, partnership, unincorporated association, joint venture, limited liability company, business trust, trust company, safe deposit company, financial organization, insurance company, mutual fund, utility or other business entity consisting of one or more persons, whether or not for profit.

All Financial Organizations mean a savings and loan association, bank, banking organization or credit union.

All Insurance Companies mean an association, corporation, fraternal, or mutual benefit organization, whether or not for profit, engaged in the business of providing life endowments, annuities or insurance, including accident, burial, casualty, credit life, contract performance, dental, disability, fidelity, fire, health, hospitalization, illness, life, malpractice, marine, mortgage, surety, wage protection and workers' compensation insurance.

Any Person means an individual, business association, financial organization, estate, trust, government, governmental subdivision, agency or instrumentality, or any other legal or commercial entity.

All Utilities including a person who owns or operates for public use any plant, equipment, real property, franchise or license for the transmission of communications or the production, storage, transmission, sale, delivery or furnishing of electricity, water, steam or gas.

WHEN TO FILE

All Business and Financial Organizations must file an Unclaimed Property Report with the State Treasurer **BEFORE** November 1 of each year **AS OF** June 30 of that year. §36-8-7(d)

Life Insurance Companies must file an Unclaimed Property Report with the State Treasurer **BEFORE** May 1 of each year **AS OF** the previous December 31. §36-8-7(d)

Early Reporting Permitted in Some Cases: § 36-8-17(b) Any person who has possession of property which will become reportable in the future, may, with the prior approval of the Treasurer, report and deliver such property prior to the specified abandonment period.

WHAT TO REPORT

Any debt or obligation described in § 36-8-2 which has gone unpaid or security that has remained undelivered for the required dormancy period after the date the owner should have received or was entitled to claim the property.

When examining your records to determine reportable property, use the last indication of interest by the owner to start the abandonment period. If the property type does not generate owner activity, use the date the item was payable to the owner. Reporting requirements vary depending on the type of property. The Property Type Codes are found on the inside back cover. Find the type of property generated by your business and the respective abandonment period. To determine which property is due, follow the instructions below:

- **Three-Year Property** -- Review your records as of 6/30 of the current year, and report all property which has had no owner-authorized activity since 6/30 three years ago, ***and*** for which the whereabouts of the owner are unknown.
- **Five-Year Property** -- Review your records as of 6/30 of the current year, and report all property which has had no owner-authorized activity since 6/30 five years ago, ***and*** for which the whereabouts of the owner are unknown.

You must send written notice to the address of the apparent owner between 60 and 120 days before filing the report for property valued over \$50.00, § 36-8-7(e). This notice shall inform the apparent owner of the existence of the property, a description of the property, how to relinquish the presumption of abandonment and the possibility of remitting the property to the State if no action is taken. Property that has been written-off (taken to income, charged to an expense, service-charged or otherwise deleted), from the accounting records whether or not the abandonment period has lapsed should be reinstated and reported as Unclaimed Property.

HOW TO REPORT

COMPLETING REPORT FORM UP-8-7

All holders, including those filing negative reports, *must* complete Report Form UP-8-7, found on page 17 of this book.

1. **Federal Employer Identification Number** -- Enter the nine-digit tax ID number assigned to you by the federal government. *This line must be completed.* Your report cannot be processed without this number.
2. **Holder Name/Address** -- Complete the name and address lines with your company name and mailing address. Don't forget to include department codes if they are an important part of your address.
3. **Contact Person** -- Enter the name, phone number, fax number, and electronic mail address of the person who completes your report. This is the person the Compliance Section will contact if we have questions or problems with your report. This is also the person to whom we mail all reporting information.
4. **State of Incorporation or Charter** -- Corporations should enter the state in which they were incorporated or licensed to do business. Financial institutions should enter the state in which they were chartered.
5. **Date of Incorporation/Charter Date** -- Corporations should enter the date on which they were incorporated or licensed to do business. Financial institutions should enter the date the organization was chartered.
6. **Type of Business Activity** -- Provide a description of your primary business activity.
7. **Standard Industry Code (SIC)** -- Provide your business classification code that best describes your principal business activity. If your business consists of more than one type of activity, provide the code that represents more than 50% of your primary business type.
8. **Annual Total (Sales or Premiums Written)** -- Enter the amount found on your most recent financial statement for total sales or total premiums written. Insurance companies report total premiums written. Manufacturing, retail, and service-oriented businesses report total sales.
9. **Annual Assets** -- Enter the amount found on your most recent financial statement for total assets.
10. **Total number of employees** and total number of employees working in West Virginia.
11. **Subsidiaries, Branches and Divisions** -- Check the appropriate box to indicate if this report includes branches, divisions, or subsidiary companies. If this report includes subsidiary companies, please provide a list of those companies complete with Federal Employer Identification Number.
12. **Publicly Traded** -- Check the appropriate box to indicate whether the company is traded on the stock market. Also, please list the company stock exchange symbol.
13. **Type of Business Ownership** -- Check the box applicable for your business and/or association.
14. **Negative Report** -- Check this box if after a thorough review of your accounting records you determine that your business is not holding any reportable unclaimed property.

15. Affidavit and Notary -- Complete the affidavit and have the it notarized.

COMPLETING REPORT FORM UP-8-8

All holders should review the following instructions for a better understanding of the information that must be included on the property report. Holders must complete the Report of Unclaimed Property Form UP-8-8 found on page 18 of this book. This form provides space for reporting three accounts per page. Group accounts by property type codes that are found on the inside back cover. Please do not report securities on this form. Instead, complete the Report of Securities and Related Cash Form found on page 19. Also, do not report safe deposit boxes on this form. Prepare an inventory sheet using the sample form found on page 8 of this book.

- 1. Holder Name and FEIN --** Enter the name of your company or institution and your nine-digit federal employer identification number (FEIN).
- 2. Item No. --** Number each account consecutively throughout the report. It is not necessary to precede item numbers with zeroes. There is space on each page for three accounts, so page 1 will include accounts 1 through 3, page 2 will include accounts 4 through 6, and so on.
- 3. Property Type Code --** This is the code that distinguishes one property type from another. Select the property type code that best describes the *original* property of the missing owner. For example, a closed non-interest bearing checking account converted to check form would still be reported as a non-interest bearing demand account (AC11) -- not as a cashier's check. Refer to the inside back cover for a list of the approved codes and respective abandonment period.

NOTE: Individual amounts less than \$50 should be reported in the aggregate using the appropriate property type code. For example, aggregate cashiers checks should be reported as CK 01. You may group these items and report as one (1) item per property type code.

- 4. Property Description --** Any specific information identifying the property, for example, the account number or check number. Other information, such as the name of a purchaser of a cashier's check, should also be listed in Property Description.

NOTE: Please report all the information available for each owner. This information is very important when establishing ownership during the claims process.

- 5. Owner Last Name --** Enter the owner's last name or the company name of a business. If the owner of the property is unknown, enter unknown in the last name box. Accounts styled Jr., Sr.; etc. should be listed as Smith Jr. Name and address boxes may be left blank if you are reporting amounts under \$50 in the aggregate. Although not required, you may report information on aggregate property.

NOTE: If you are reporting two owners with different last names *who jointly own* one piece of property, refer to step 19, Additional Owner Information, for instruction.

6. **First Name** -- Enter the owner's first name. If Mr. or Mrs. is used, it *must* be entered *after* the first name, without punctuation. Enter M/M to conserve space for Mr. and Mrs.
7. **Middle Initial** -- Enter middle initial.
8. **Title** -- Enter the Owner Title Abbreviation Code, which represents any information designating ownership, such as guardian or trustee. Select from the list of approved codes. Only those specific codes may be used. The title box should be left blank if no codes apply. Mr. or Mrs. should not be entered in this box (see previous step above).

Title Abbreviation Codes

ADM = Administrator
AN = Annuitant
BEN = Beneficiary
EXR = Executor

EXX = Executrix
GRD = Guardian
MN = Minor
TR = Trustee

9. **Ownership** -- Circle AND if withdrawals on the account require (2) signatures or circle OR if withdrawals require (1) signature. Write in ownership designation if not and/or. **NOTE:** If "or" is selected, "With Rights of Survivorship" (WROS) will be assumed unless otherwise indicated.
10. **Last Known Address** -- Enter the owner's last-known address. You must list the last-known address, even if the mail has been returned by the post office. Designate next to each address (RPO) if the account has been Returned by the Post Office. If an owner's address is listed in care of another individual, enter the name and street address of that person in the address box. Computer codes and e-mail may also be a person's last known address.
11. **City** -- Enter the city of the owner's last-known address.
12. **State** -- Enter the standard two-character state abbreviation of the owner's last known address.
13. **Zip Code** -- Enter the five or nine-digit zip code. Do not complete this box if the zip code is unknown.
14. **Date of Last Activity** -- Enter the date (MM/DD/YY) on which the last deposit or withdrawal was made on the account by the owner, or the date on which the property became payable, redeemable, or returnable (e.g., issue date of check); **OR** the date documented contact was made with the owner.
15. **Owner Social Security Number** -- Enter the owner's social security number. It is important to have this number when establishing ownership.
16. **Interest Rate** -- Enter the interest rate the property earned at the time it was delivered to the Treasurer.
17. **Dormancy Charge** -- Enter the total dormancy charge withheld from this property.
18. **Amount Remitted to Treasury** -- Enter the net amount due each owner after additions (e.g., interest, dividends, etc.) and deductions (dormancy charges) have been calculated.

- 19. Additional Owner Information** -- If the property has more than one owner, enter the second owner's name in these boxes. If there is only one owner on the account, do not complete the additional owner boxes.
- 20. Page Total** -- After entering all the accounts on the Report of Unclaimed Property Form UP-8-8, number each page. Enter a page total on each page of the report and a grand total on the last page.

Once you complete the report (UP-8-7 and UP-8-8), you must do the following:

1. Complete the affidavit
2. Have the form notarized
3. Make check payable to WV State Treasury for the grand total, and
4. Remit check and Forms UP-8-7 and UP-8-8 to:

**Office of State Treasurer
Unclaimed Property Division
Post Office Box 3328
Charleston, West Virginia 25301**

REPORTING SAFE DEPOSIT BOXES OR SAFEKEEPING PROPERTY

Safe deposit box contents or proceeds resulting from the sale of the property which have remained unclaimed by the owners for *five years* should be reported to the State Treasury by November 1 of each year. To determine which safe deposit boxes are reportable, calculate five years from the date the last rental period expired (i.e., the rental payment then **due** went unpaid).

For safekeeping properties, calculate five years from the date of last contact with the owners. For unclaimed loan collateral, calculate five years from the dates the loans were paid in full and the collateral was returnable to the borrowers.

Do not combine these property types on the same reports with other types of intangible unclaimed property such as checking and savings accounts.

Each safekeeping item and the contents of each safe deposit box must be described on **individual** inventory sheets. A sample form is provided on page 8. The property does not have to be delivered to the State Treasurer when filing the report, §36-8-8(a). If you choose to hold the contents for (120) days after filing the report, you must notify the Unclaimed Property division. Then, you must remit the contents and inventory sheets before the 120th day expires.

Inventory and Delivery of Property

The property of each owner must be packaged separately in individual envelopes or storage boxes. Prepare an inventory sheet using the sample form on page 8. Place the completed inventory sheets outside the corresponding owner's envelope. The following six categories should be used to identify the contents of each envelope:

Papers: Do not itemize papers of no value. Miscellaneous documents may be listed as "misc. papers," with no detail required. Only *military discharge papers and wills* must be described on your inventory sheets. When describing wills, include the names of the makers of the wills.

Life Insurance Policies: List all life or endowment insurance policies found in the safe deposit box. When describing these policies, include the name of the insurance company, policy number, and the name of the insured. Do not list fire, automobile, or homeowner's policies.

Securities: Securities include stock certificates, government bonds, interest coupons, etc. When describing securities-related properties, include the registered owner's name, issuing company, and number of shares.

Firearms and controlled substances: **You** must contact your local law enforcement agency if firearms or controlled substances are found in safe deposit boxes. Firearms must **NOT** be sent to the State Treasury **until** police have unloaded the weapons. The local law enforcement agency should confiscate any controlled substances and any live ammunition. **DO NOT** send these items to the State Treasury. Include a letter with the inventory sheets, explaining that these items were found but turned over to your local law enforcement agency.

Cash: List coins or currencies by denomination. **Do not send checks in place of the actual cash.**

Valuables and others: Valuables include all types of property not described in the other four categories. When describing jewelry or loose stones, describe the gems by color (i.e., gold-tone ring with small blue stone).

Courier service is not required but is suggested when your contents include valuables. If you choose to deliver your valuables by U.S. Mail, they should be sent registered and insured. Non-valuables need only be mailed certified, return receipt requested.

EXAMPLE
SAFE DEPOSIT BOX INVENTORY

Reporting Institution: _____ **Box No.:** _____

Box Renter Name: _____

Social Security Number: _____

Last Known Address

Ownership: Circle One: And – or – Or – or – Other _____

Additional Owner Name: _____

Last Known Address:

Social Security Number: _____

Contents:

Papers: Will of John Doe
Military discharge papers issued to John Doe

Life insurance policies: Policy number 12345 for John Doe, ABC Insurance Company

Securities: 1 share AT&T preferred--registered owner John Doe
\$25 US savings bond payable to Mary Doe

**Firearms and
Controlled Substances:** 1 Colt .45 revolver (examined by local police)
Unidentified red capsules (not included in delivery-
Confiscated by local police-see attached letter)

Cash: 12 pennies,
10 - \$1.00 bills
20 assorted foreign coins

Valuables, Others: 1 ring with 5 red and 5 blue stones

Place where contents are located _____ Date lease expired _____

Inventoried by: _____

Amount due holder:

Cost of opening _____

Unpaid rent on storage _____

Total _____

If you choose to hold the contents for (120) days, you must notify the Unclaimed Property division. Contents must be received before the 120th day expires.

Mail to:

**Office of State Treasurer
Unclaimed Property Division
Post Office Box 3328
Charleston, West Virginia 25301**

COMPLETING SECURITIES OR SECURITIES-RELATED CASH

FORM UP-8-9

General Rules for Reporting

For reporting securities-related property, the following rules must be observed:

1. File separate reports for each issue of stock, providing each issuing company's Federal Employer Identification Number (FEIN).
2. List minor children as primary owners of properties on Uniform Gift to Minors Act (UGMA) accounts. The trustees should be listed as additional owners.
3. Owners who are owed more than one amount of the same property type should be listed on your report only once (e.g., four quarterly dividend payments). Combine all the amounts due the owner during the applicable reporting period into one total. Provide the beginning and ending dates on which the amounts were payable.
4. Securities-related cash less than \$50 may be reported in the aggregate only when reported without shares. Group stock by stock issue, and the issue name must be provided as part of the description.
5. If you are reporting bearer bonds or unclaimed interest on the bonds, the owners of the properties should be listed as unknown. Complete descriptions of the bonds must be provided. Descriptions must include the issue name, series, bond number, cusip number and all outstanding coupon numbers.
6. If you are reporting dividends received in the nominee name, the stock issues must be listed. The owners must be listed as unknown.
7. Indicate the amounts and issue names of any outstanding shares (i.e., still in the possession of the shareholders) when reporting underlying, unexchanged, unredeemed, or unsurrendered shares.
8. If you are remitting underlying shares, shares returned by the post office (RPO), or both, please combine all shares of the same issue and class into one certificate. Your report, however, must reflect the number of shares, which are underlying and the number, which are RPO for each of the owners.
9. Please begin the registration process early, so that securities are delivered no later than the November 1 remittance deadline. **Extensions cannot be granted for delays in registration.**

Note: To ensure that proper credit is posted for your securities, we recommend that you, not your transfer agent, mail the securities. Refer to page 13 for registration and delivery instructions.

Property Type Codes and Property Descriptions

Each property listed on your report must be assigned a property type code. Your choice of codes is important because it determines what kind of information we require of a claimant. Descriptions of some of the more frequently used codes follow below.

Securities and Related Cash Codes

- SC01** Select this code if you are reporting **cash dividends**. Include the issue name of the security in the description field.
- SC02** Use this code if you are reporting **registered bond interest** due an owner of a registered security. Do not use this code to report interest paid on a bearer bond.
- SC07** **Bearer bond interest** and **matured principal** should be reported with this code. The owner should be listed as “unknown”. A complete description, including issue name, series, bond number and all outstanding coupon numbers must be provided. The total cash amount of unclaimed interest and principal should be provided in the cash amount remitted field.
- SC08** Use this code to report **undelivered shares**, which are stock returned by the post office (RPO). These shares are normally the result of a stock split or stock dividend. The issue name of the security must be included in the description field.
- SC09** Use this code to report **cash for fractional shares**. Provide the issue name of the security. Do not report liquidation proceeds under this code. Use the SC13 code for liquidation proceeds.
- SC10** **Unexchanged shares** arising from a merger or buy-out should be reported with this code. Provide the number of shares of the **successor corporation** in the shares remitted field. **These are the shares that will be remitted to the State Treasury with your report.**
- SC12** **Underlying shares** must be reported under this code. These shares are presumed to be in the possession of the shareholder. The certificates must be canceled on the books of the issuer and reissued to the State of West Virginia or the nominee name of the custodial bank.
- SC13** Report **liquidation or redemption proceeds** (cash only) under this property type code. The issue name of the liquidated security and number of shares presumed to be in the possession of the shareholder should be listed in the description field. The shares remitted field should not be completed. The total cash amount due each shareholder should be provided in the cash amount remitted field.

SC16 Mutual funds must be reported using this code. These shares must be reissued to the State of West Virginia or the nominee name of the custodial bank.

SC18 Matured principal on a **registered bond** should be reported using this code. Do not use this code to report matured principal on a bearer bond (see SC07).

SC20 Broker should report **credit balances** due missing owners under this code.

COMPLETING REPORT FORM UP-8-9

All holders reporting securities and related cash should review the following instructions for a better understanding of the information that must be included with the property report. A Report of Securities and Related Cash Form UP-8-9 is found on page 19 of this book. The instructions also include registration and delivery requirements found on page 13.

1. **Holder Name and FEIN Number** -- Enter the name of your company or institution and your nine-digit federal employer identification number (FEIN).
2. **Item Number** -- Number each account consecutively throughout the report. It is not necessary to precede item numbers with zeroes. There is enough space on each page for three accounts, so page 1 will include accounts 1 through 3, page 2 will include accounts 4 through 6, and so on.
3. **Stock Property Type** -- Select the code that best describes the stock, bond, or other ownership interest you will be remitting to the State Treasury. **Do not complete this box if you are reporting only cash.** Do not enter more than one code in the box. If you have more than one type of security to report for the same owner, you must enter another item on your report. For example, if you have both RPO and underlying shares to report for the same owner, you must list them separately as two items on your report. Type "see previous item" in the second Owner Last Name box to avoid retyping the same owner's name and address again.
4. **Cash Property Type** -- Complete this box only if you will be remitting cash on behalf of a missing owner (e.g., dividends, liquidation proceeds, or cash in lieu of fractional shares). Do not enter more than one code in the box. Different types of securities-related cash due the same owner must be listed as separate items on your report.
5. **Remitted Security Name** -- Enter the security name, bond issue name, Debenture name, mutual fund name, etc.
6. **Name of Unexchanged Shares (SC10) or Liquidated/Unsurrendered Shares (SC13)** -- Complete this box only if you are reporting funds for liquidation (SC13) or unexchanged stock (SC10).
 - ♦ If you are reporting SC13 property, enter the name of the liquidated or unredeemed security.
 - ♦ If you are reporting SC10 property, enter the name of the unexchanged stock (i.e., shares still in the possession of the shareholder).

- ♦Do not enter the name of the shares, which will be remitted to the State Treasury. This information should be entered in the Remitted Security Name box (see step five).
7. **Cusip Number** -- Enter the cusip number if you are remitting stocks or bonds of any type.
 8. **Share Price** -- Enter the price per share of each security.
 9. **Number of SC10 or SC13 Shares** -- Complete this box only if you are reporting funds for liquidation (SC13) or unsurrendered stock (SC10).
 10. **Total Value Shares Remitted** -- Enter total market value of shares remitted.
 11. **Account number** -- Enter any account number, which further describes this property.
 12. **Date of Last Contact or Periodic Payments** -- Enter the date (MM/DD/YY) on which the property became payable or redeemable (e.g., issue date of dividend check or exchange date of security). Provide the beginning and ending dates on which the amounts were payable (e.g., combine four quarterly dividends for the total amount due the owner, and enter the date range in which they were payable). Enter the following dates if you are reporting underlying shares or mutual funds:

From:	Enter the initial date upon which the first payment went uncashed or mail was returned by the post office. If both conditions exist, enter the earlier of the two dates.
To:	Enter the date of the last payment to the owner through the date of your remittance (e.g., dividends, capital gains, stock distributions, etc.).
 13. **Owner Social Security Number** -- Enter the owner's social security number.
 14. **Remitted Shares** -- Enter the number of shares you are remitting to the State Treasury on behalf of the missing owner.
 15. **Remitted Cash** -- Enter the cash amount you are remitting on behalf of the missing owner. Owners who are owed more than one amount of the same property type should be listed only once on your report, with all the amounts combined into one total.
 16. **Owner Last Name** -- Enter the owner's last name or the company name of a business. List owners alphabetically by last name. If the owner of the property is unknown (i.e., bearer bonds, dividends received in nominee name, etc.), enter "unknown" in the last name box. Accounts styled Jr., Sr., etc. should be listed as Smith Jr. without punctuation. If you are reporting two owners with different last names whom jointly own one piece of property, refer to Step 22 -- Additional Owner Information for instructions.
 17. **First Name/M.I.** -- Enter the owner's first name and middle initial. If Mr. or Mrs. is used, it must be entered after the first name without punctuation. Enter M/M to conserve space for Mr. and Mrs.
 18. **Title** -- Enter owner titles such as guardian, trustee, military rank, etc. Refer to page 5 for a complete listing of abbreviations, which should be used.
 19. **Ownership** -- Circle AND if withdrawals on the account require (2) signatures or circle OR if withdrawals require (1) signature. Write in ownership designation if not and/or. NOTE: If "or" is selected, "With Rights of Survivorship" (WROS) will be assumed unless otherwise indicated.
 20. **Last Known Address** -- Enter the owner's last-known address. You must list the last-known address even if mail has been returned by the post office. Designate next to each address (RPO) if the account has been Returned by the Post Office.

21. **City, State, and Zip** -- Enter the city of the owner's last known address, the standard two-character state abbreviation, and the five or nine-digit zip code.
22. **Additional Owner Information** -- Enter the second owner's last name and social security number in these boxes if the property has more than one owner. Do not complete the boxes if there is only one owner of the property.
23. **Page Total** -- At the bottom of each report page, enter the total cash and total shares for that page and number each page. Enter the grand total of shares remitted and cash remitted on the last page of the report. **Be sure your check amount and/or shares remitted match the grand total(s) of your report.** If you are remitting shares, they must be registered to the State of West Virginia.

**IMPORTANT
SECURITIES MAILING INSTRUCTIONS**

Mail your **REPORT**, any **RELATED CASH** to:

Office of State Treasurer
Unclaimed Property Division
Post Office Box 3328
Charleston, West Virginia 25301

DTC IS THE PREFERRED METHOD OF DELIVERY FOR SECURITIES. If a security is DTC eligible, please contact the Securities Specialist at 800-642-8687 for DTC instructions. The custodian bank will not accept any securities that have not been pre-approved by the Securities Specialist.

COMPLETING REPORT FORM UP-8-11 (Life insurance only)

All life insurance companies should review the following instructions for a better understanding of the information that must be included on the property report. Amounts owed on a life or endowment insurance policy or an annuity that has matured or terminated should be reported on UP-8-11, Report of Unclaimed Property for Life Insurance Companies, found on page 20 of this book. Please use form UP-8-8 for vendor, payroll, and other miscellaneous property. Report securities related property on UP-8-9. These forms provide space for reporting three accounts per page. Group accounts by property type codes that are found on the inside back cover.

1. **Holder Name and FEIN** -- Enter the name of your company or institution and your nine-digit federal employer identification number (FEIN).
2. **Item No.** -- Number each account consecutively throughout the report. It is not necessary to precede item numbers with zeroes. There is space on each page for three accounts, so page 1 will include accounts 1 through 3, page 2 will include accounts 4 through 6, and so on.
3. **Property Type Code** -- This is the code that distinguishes one property type from another. Select the property type code that best describes the *original* property of the

missing owner. Refer to the inside back cover for a list of the approved codes and each respective abandonment period.

4. **Property Description** -- Any specific information identifying the property, for example, the policy number or check number.
5. **Annuitant or Insured Last Name** -- Enter the owner's last name or the company name of a business. If the owner of the property is unknown, enter unknown in the last name box. Accounts styled Jr., Sr., etc. should be listed as Smith Jr. Name and address boxes may be left blank if you are reporting amounts under \$50 in the aggregate. Although not required, you may report information on aggregate property.
6. **First Name** -- Enter the owner's first name. If Mr. or Mrs. is used, it *must* be entered *after* the first name, without punctuation. Enter M/M to conserve space for Mr. and Mrs.
7. **Middle Initial** -- Enter middle initial.
8. **Title** -- Enter the Owner Title Abbreviation Code, which represents any information designating ownership, such as guardian or trustee. Select from the list of approved codes. Only those specific codes may be used. The title box should be left blank if no codes apply. Mr. or Mrs. should not be entered in this box (see step 6 above).

Title Abbreviation Codes	
ADM=Administrator	EXX=Executrix
AN=Annuitant	GRD=Guardian
BEN=Beneficiary	MN=Minor
EXR=Executor	TR=Trustee

- | | |
|-------------------|---------------|
| ADM=Administrator | EXX=Executrix |
| AN=Annuitant | GRD=Guardian |
| BEN=Beneficiary | MN=Minor |
| EXR=Executor | TR=Trustee |
9. **Last Known Address** -- Enter the owner's last-known address. You must list the last-known address, even if the mail has been returned by the post office. Designate next to each address (RPO) if the account has been Returned by the Post Office. If an owner's address is listed in care of another individual, enter the name and street address of that person in the address box. Computer codes and e-mail may also be a person's last known address.
 10. **City** -- Enter the city of the owner's last-known address.
 11. **State** -- Enter the standard two-character state abbreviation of the owner's last known address.
 12. **Zip Code** -- Enter the five or nine-digit zip code. Do not complete this box if the zip code is unknown.
 13. **Date of Last Activity** -- Enter the date (MM/DD/YY) which the property became payable, redeemable, or returnable (e.g., issue date of check); **OR** the date of limiting age.
 14. **Annuitant or Insured Social Security Number** -- Enter the owner's social security number. It is important to have this number when establishing ownership.
 15. **Annuitant or Insured Date of Birth** -- Enter date of birth.
 16. **Dormancy Charge** -- Enter the total dormancy charge withheld from this property.
 17. **Amount Remitted to Treasury** -- Enter the net amount due each owner after additions (e.g., interest, dividends, etc.) and deductions (dormancy charges) have been calculated.
 18. **Additional Owner Information** -- If the property has more than one owner, enter the second owner's name in these boxes. If there is only one owner on the account, do

not complete the additional owner boxes.

19. Beneficiary name -- Enter the name of the beneficiary in these boxes.

20. Beneficiary social security number -- Enter the social security number of the beneficiary.

21. Last known address of beneficiary -- Enter the last known address of the beneficiary.

22. Page Total -- After entering all the accounts on the Report of Unclaimed Property Form UP-8-11, number each page. Enter a page total on each page of the report and a grand total on the last page.

NOTE: Once you complete the report (UP-8-7 and UP-8-11), you must do the following:

1. Complete the affidavit
2. Have the form notarized
3. Make check payable to WV State Treasury for the grand total, and
4. Remit check and Forms UP-8-7 and UP-8-11 to:

**Office of State Treasurer
Unclaimed Property Division
Post Office Box 3328
Charleston, West Virginia 25301**

Revised 1/2004

**West Virginia State Treasurer
Report of Unclaimed Property
Form UP 8-7**

Complete this Cover Sheet and the attached forms and submit with your total remittance by November 1 (May 1 for Life Insurance).

Print or Type:

Holder name: _____ FEIN: _____
Mailing Address: _____
City: _____ State: _____ Zip Code: _____
Contact Person: _____ Phone: _____
Fax: _____ E-Mail: _____

Business Data:

1. State of Corporation: _____ 2. Incorporation Date: _____
3. Type of Business Activity: _____ 4. Standard Industry Code (SIC): _____
5. Annual Sales/Premiums: _____ 6. Annual Assets: _____
7. Total Number Employees: _____ in West Virginia _____
8. Does this report include: (1) Branches and Divisions? _____ Yes No _____
(2) All subsidiaries? _____ Yes No _____
Please attach a Schedule of Subsidiaries
9. Are you publicly traded? _____ Yes or _____ No 10. Stock Exchange Symbol: _____
11. Place a check mark next to type of business ownership (if not incorporated):
_____ Sole Proprietor _____ Partnership _____ Limited Liability Company

Negative Report:

☐ Check here if there is not any property to report.

Please complete the following and have notarized.

I, _____, hereby declare, under penalty of perjury, that to the best of my
(please print name)

knowledge and belief, the following sheets contain a full, true, and complete report consisting of _____ number of pages, totaling \$_____ as to property presumed abandoned under the provisions of the Uniform Unclaimed Property Act. In accordance with WV Code 36-8-7(e), written notice has been sent to the apparent owner of property over \$50.00.

Signature: _____ Date: _____

Notary Signature & Stamp

West Virginia State Treasurer

Report of Unclaimed Property

Form UP 8-8

Holder Name	FEIN Number
--------------------	--------------------

Item No.	Property Type Code	Property Description			
Owner Last Name		First Name	Middle Initial	Title	Designate ownership: And\Or\Other_____
Last Known Address		City	State	Zip	
Date of Last Activity	Owner Social Security Number	Interest Rate	Dormancy Charge	Amount Remitted to Treasury \$	
Complete Additional Owner Boxes (Below) If There Is More Than One Owner For This Property					
Additional Owner Last Name		First Name	Middle Initial	Additional Owner Social Security Number	
Additional Owner Last Name		First Name	Middle Initial	Additional Owner Social Security Number	

Item No.	Property Type Code	Property Description			
Owner Last Name		First Name	Middle Initial	Title	Designate ownership: And\Or\Other_____
Last Known Address		City	State	Zip	
Date of Last Activity	Owner Social Security Number	Interest Rate	Dormancy Charge	Amount Remitted to Treasury \$	
Complete Additional Owner Boxes (Below) If There Is More Than One Owner For This Property					
Additional Owner Last Name		First Name	Middle Initial	Additional Owner Social Security Number	
Additional Owner Last Name		First Name	Middle Initial	Additional Owner Social Security Number	

Item No.	Property Type Code	Property Description			
Owner Last Name		First Name	Middle Initial	Title	Designate ownership: And\Or\Other_____
Last Known Address		City	State	Zip	
Date of Last Activity	Owner Social Security Number	Interest Rate	Dormancy Charge	Amount Remitted to Treasury \$	
Complete Additional Owner Boxes (Below) If There Is More Than One Owner For This Property					
Additional Owner Last Name		First Name	Middle Initial	Additional Owner Social Security Number	
Additional Owner Last Name		First Name	Middle Initial	Additional Owner Social Security Number	

AGENCY USE ONLY

FIMS # _____ Deposit Date _____

Date Accounts Entered _____ By Whom _____

Form UP-8-8

PAGE ____ OF ____

PAGE TOTAL \$

IF LAST PAGE, ENTER GRAND TOTAL REMITTED \$

West Virginia State Treasurer
Report of Securities and Related Cash
Form UP 8-9

Holder Name	FEIN Number
--------------------	--------------------

Item No.	Stock Property Type Code	Cash Property Type Code	Remitted Security Name	
Name of Unexchanged Shares (SC10) or Liquidated Shares (SC13)			Cusip No.	Interest Rate at Time of Escheat
Share Price	No of SC10 or SC13 Shares:	Total Value of Shares Remitted	Account Number	
Date of Last Contact or Periodic Payments From To		Owner Social Security Number	Remitted Shares	Cash Remitted \$
Owner Last Name	First Name	Middle Initial	Title	Designate ownership: And\Or\Other_____
Last Known Address	City	State	Zip	
Complete Additional Owner Boxes (Below) If There Is More Than One Owner For This Property				
Additional Owner Last Name	First Name	Middle Initial	Additional Owner Social Security Number	

Item No.	Stock Property Type Code	Cash Property Type Code	Remitted Security Name	
Name of Unexchanged Shares (SC10) or Liquidated Shares (SC13)			Cusip No.	Interest Rate at Time of Escheat
Share Price	No of SC10 or SC13 Shares:	Total Value of Shares Remitted	Account Number	
Date of Last Contact or Periodic Payments From To		Owner Social Security Number	Remitted Shares	Cash Remitted \$
Owner Last Name	First Name	Middle Initial	Title	Designate ownership: And\Or\Other_____
Last Known Address	City	State	Zip	
Complete Additional Owner Boxes (Below) If There Is More Than One Owner For This Property				
Additional Owner Last Name	First Name	Middle Initial	Additional Owner Social Security Number	

Item No.	Stock Property Type Code	Cash Property Type Code	Remitted Security Name	
Name of Unexchanged Shares (SC10) or Liquidated Shares (SC13)			Cusip No.	Interest Rate at Time of Escheat
Share Price	No of SC10 or SC13 Shares:	Total Value of Shares Remitted	Account Number	
Date of Last Contact or Periodic Payments From To		Owner Social Security Number	Remitted Shares	Cash Remitted \$
Owner Last Name	First Name	Middle Initial	Title	Designate ownership: And\Or\Other_____
Last Known Address	City	State	Zip	
Complete Additional Owner Boxes (Below) If There Is More Than One Owner For This Property				
Additional Owner Last Name	First Name	Middle Initial	Additional Owner Social Security Number	

PAGE TOTAL: Shares	Cash \$
---------------------------	----------------

AGENCY USE ONLY

IF LAST PAGE, ENTER GRAND TOTAL REMITTED: Shares	Cash \$
---	----------------

FIMS # _____ Deposit Date _____

Date Accounts Entered _____ By Whom _____

PAGE ____ OF ____

Form UP-8-9

Revised 6/2000

West Virginia State Treasurer
Report of Unclaimed Property for Life Insurance Companies
Form UP 8-11

Holder Name	FEIN Number
--------------------	--------------------

Item No.	Property Type Code	Property Description			
Annuitant or Insured Last name		First Name	Middle Initial	Title	
Last Known Address		City	State	Zip	Country, If Not USA
Date of Last Activity or Limiting age	Insured Social Security Number	Date of Birth	Dormancy Charge	Amount Remitted to Treasury \$	
Complete Additional Boxes (Below) If There Is More Than One Owner For This Property and for Beneficiary Information					
Additional Owner Last Name		First Name	Middle Initial	Additional Owner Social Security Number	
Beneficiary Last Name		First Name	Middle Initial	Beneficiary Social Security Number	
Last Known Address		City	State	Zip	Country, If Not USA

Item No.	Property Type Code	Property Description			
Annuitant or Insured Last name		First Name	Middle Initial	Title	
Last Known Address		City	State	Zip	Country, If Not USA
Date of Last Activity or Limiting age	Insured Social Security Number	Date of Birth	Dormancy Charge	Amount Remitted to Treasury \$	
Complete Additional Boxes (Below) If There Is More Than One Owner For This Property and for Beneficiary Information					
Additional Owner Last Name		First Name	Middle Initial	Additional Owner Social Security Number	
Beneficiary Last Name		First Name	Middle Initial	Beneficiary Social Security Number	
Last Known Address		City	State	Zip	Country, If Not USA

Item No.	Property Type Code	Property Description			
Annuitant or Insured Last name		First Name	Middle Initial	Title	
Last Known Address		City	State	Zip	Country, If Not USA
Date of Last Activity or Limiting age	Insured Social Security Number	Date of Birth	Dormancy Charge	Amount Remitted to Treasury \$	
Complete Additional Boxes (Below) If There Is More Than One Owner For This Property and for Beneficiary Information					
Additional Owner Last Name		First Name	Middle Initial	Additional Owner Social Security Number	
Beneficiary Last Name		First Name	Middle Initial	Beneficiary Social Security Number	
Last Known Address		City	State	Zip	Country, If Not USA

AGENCY USE ONLY

FIMS # _____ Deposit Date _____

Date Accounts Entered _____ By Whom _____

Form UP- 8-11

PAGE ____ OF ____

PAGE TOTAL \$

IF LAST PAGE, ENTER GRAND TOTAL REMITTED \$

West Virginia Property Type Codes

CODE PROPERTY ACCOUNT BALANCES DUE

AC01.	Checking Accounts -- Non-interest Bearing (5 year dormancy), Interest bearing (7 year dormancy)	5 or 7
AC02.	Savings Accounts -- Non-interest bearing (5 year dormancy), Interest Bearing (7 year dormancy)	5 or 7
AC03.	Mature CD or Save Cert	7
AC04.	Christmas and Vacation Club Funds -- Non-interest bearing (5 year dormancy), Interest bearing (7 Year dormancy)	5 or 7
AC05.	Money on deposit to secure funds	5
AC06.	Security Deposits	5
AC07.	Unidentified Deposits	5
AC08.	Suspense Accounts	5
AC99.	Aggregate Account balances	5

COURT DEPOSITS

CT01.	Escrow Funds	1
CT02.	Condemnation Awards	1
CT03.	Missing Heir Funds	1
CT04.	Suspense Accounts	1
CT05.	Other Court Deposits	1
CT08.	General Receiver accounts	1
CT09.	Court Ordered Re-funds/Restitution	1
CT13.	Bonds deposited with the Court	1
CT99.	Aggregate Court Deposits	1

INSURANCE

IN01.	Individual Policy Benefits or Claim Payments (Regardless of insurance type; does not include amounts reportable under IN03 or IN04)	5
IN02.	Group Policy Benefits or Claim Payments (Regardless of insurance type; does not include amounts reportable under IN03 or IN04)	5
IN03.	Amounts due beneficiaries from a life or endowment insurance policy or annuity	3
IN04.	Amounts from matured or terminated life insurance policies, endowments or annuities	3
IN05.	Premium Refunds (Includes all other life insurance premium refunds not covered by IN04)	5
IN06.	Unidentified Remittances	5
IN07.	Other Amounts Due Under Policy Terms	5
IN08.	Agent Credit Balances	1
IN99.	Aggregate Insurance Property	5

LAW ENFORCEMENT

LE01.	Cash	6 months
LE02.	Securities	6 months

MINERAL PROCEEDS AND MINERAL INTERESTS

MI01.	Net Revenue Interests	5
MI02.	Royalties	5
MI03.	Overriding Royalties	5
MI04.	Production Payments	5
MI05.	Working Interests	5
MI06.	Bonuses	5
MI07.	Delay Rentals	5
MI08.	Shut-in Royalties	5
MI09.	Minimum Royalties	5
MI99.	Aggregate Mineral Proceeds	5

MISCELLANEOUS CHECKS AND INTANGIBLE PERSONAL PROPERTY

MS01.	Wages, payroll, or salary	1
MS02.	Commissions	1
MS03.	Workers' Compensation Benefits	1
MS04.	Payments for Goods and Services	5
MS05.	Customer Overpayments/Credit Balances--Retail only	3
MS06.	Unidentified Remittances	5
MS07.	Unrefunded Overcharges	5
MS08.	Accounts Payable	5
MS09.	Credit Balances/Accounts Receivable	5
MS10.	Discounts Due	5
MS11.	Refunds due	5
MS12.	Unredeemed Gift Certificates	3
MS13.	Unclaimed Loan Collateral	5
MS14.	Pension and Profit Sharing Plans (IRA, KEOGH, e.g.)	3
MS15.	Dissolution or Liquidation Funds	1
MS16.	Miscellaneous Outstanding Checks	5
MS17.	Miscellaneous Intangible Property	5
MS18.	Suspense Liabilities	5
MS99.	Aggregate Misc Property	5

SAFE DEPOSIT BOXES AND SAFEKEEPING

SD01.	Contents of safe deposit boxes	5
SD02.	Contents of any other safekeeping repository	5
SD03.	Other Tangible Property	5
SD04.	Safe Deposit - Proceeds from the sale of contents	5

SECURITIES

SC01.	Dividends	5
SC02.	Interest (Bond Coupons)	5
SC03.	Principal Payments	5
SC04.	Equity Payments	5
SC05.	Profits	5
SC06.	Funds Paid to Purchase Shares	5
SC07.	Funds for Stocks and Bonds	5
SC08.	Shares of Stock (returned by post office)	5
SC09.	Cash for Fractional Shares	5
SC10.	Unexchanged Stock of Successor Corporation	5
SC11.	Other Certificates of Ownership	5
SC12.	Underlying Shares	5

SC13.	Funds for Liquidation/Redemption of Unsundered Stocks or Bonds	5
SC14.	Debentures	5
SC15.	U.S. Government Securities	5
SC16.	Mutual Fund Shares	5
SC17.	Warrants (Rights)	5
SC18.	Mature Bond Principal	5
SC19.	Dividend Reinvestment Plans	5
SC20.	Credit Balances	5
SC21.	Liquidated Mutual Fund Shares	5
SC99.	Aggregate Security Related Cash	5

TRUST, INVESTMENTS, AND ESCROW ACCOUNTS

TR01.	Paying Agent Accounts	5
TR02.	Undelivered or Uncashed Dividends	5
TR03.	Funds held in Fiduciary Capacity (such as, trust, guardian, estate, etc.)	5
TR04.	Escrow Accounts	5
TR05.	Trust Vouchers	5
TR99.	Aggregate Trust Property	5

UNCASHED CHECKS

CK01.	Cashier's Checks	5
CK02.	Certified Checks	5
CK03.	Registered Checks	5
CK04.	Treasurer's Checks -- West Virginia Checks (6 Month Dormancy), All Other Checks (5 Year Dormancy)	6 months or 5 years
CK05.	Drafts	5
CK06.	Warrants	5
CK07.	Money Orders -- Financial Institutions (5 Year Dormancy), Entities other than Financial Institutions (7 Year Dormancy)	5 or 7
CK08.	Traveler's Checks	15
CK09.	Foreign Exchange checks	5
CK10.	Expense Checks	5
CK11.	Pension Checks	3
CK12.	Credit Checks or Memos	5
CK13.	Vendor Checks	5
CK14.	Checks Written off to Income or Surplus	5
CK15.	Other Outstanding Official Checks or Exchange Items	5
CK16.	CD Interest Checks	5
CK99.	Aggregate Uncashed Checks	5

UTILITIES

UT01.	Utility Deposits	2
UT02.	Membership Fees	2
UT03.	Refunds or Rebates	2
UT04.	Capital Credit Distributions	5
UT99.	Aggregate Utilities	2